Vw)Wkj p[fs;(Exports)&, wf]Fkj p[fs;(Imports)

1) Vw)Wkj pfF jw,nghJ ei l Ki wap,y; css UT-1 / bond nghJ khcdj h>jw,nghJ ei l Ki wap,y;css,ARE-1 got k;bj hl Ukh> Vw)Wkj pfF jw,nghJ ei l Ki wap,Yss UT-1/fhgg[Wj p Mf[ai t 31/07/2017 ti u ei l Ki wap,y,UfFk;vd kj j [a ruf]Ffs;kw)Wk;nri t thp[fs; Rww,wpfj f 4-4-2017 ehs; 07/07/2017 y; bj hp,tp[ffggl]LssJ / 31/07/2017fF gp,dj; cW,j [bkhHp[ffoj k; - fhgg[Wj [Mf[ad,kj j [a ruf]Fkw)Wk; nri tthp[fs; rl j k; tjj p 96Ay; tFj ;J i uff[gglj j g[j [a totp,y;(RFD-11) nkw,bfhs;s,gglj ntz j Lk/

nkYk;jw,nghJ ei l Ki wap,y;css ARE-1 got k;bj hl uhJ /

2) rp,wgg[bghUshj hu kz j y' fsp,y; (SEZ-Special Economic Zone) , Ue;J tUk; tH' fy; (tp,wgj d) kw)Wk; bfhs,Kj y; vej ti fi anrh,ej J> , wfFkj [a,yh>Vw)Wkj [a,yh>

rp,wgg[bghUshj hukz j y' fSfF (SEZ-Special Economic Zone) tH' fggLk; tH' fyfs; mi dj ;J k; gj ($$j [a thp, tH' fyfs; (Zero-rated Supply) MFk; vdnt. rp,wgg[bghUshj hukz j lyj j j [y; , Ue;J bgwggLk; tH' fyfs; , wfFkj [ahf f]f;fUj ggLk/

3) rp,wgg[bghUshj hukz j y' fsp,y; (SEZ-Special Economic Zone) rufFfi s , wfFkj [a,braa,Kj [nghJ IGST thp,ahhh;brYj ;J thh>

, wfFkj [a,hsnu IGST thp,braa,Kj ;J thh/

4) bgUkghyhd ehLf s p,y;POPS tj j p[fsp,d;fR;rh,tnj r ruf]F Vw)Wkj [fF tp,yfF ms[fffggLf[wJ ? GST y;tp,yfFcz j h>

xU' fj p i z ej ruf]F kw)Wk;nri t thp[fs;rl j k;2017 gj hp,t[12(8) myyJ gj hp,t[13(8) d; Kyk; nri tth' Fdh; bgWehpd; mi ki tg; (Location of service provider/receiver) bghWj ;J tH' Fi f , l k; (Place of Supply) eh,z aj [ffggLf[wJ / Vw)Wkj [fs;g[($j a thp,tH' Fj yhf f]Uj ggLk/

5) jw,nghJ neghsj j j [y; nri tthp[cssJ / Mdhy; rufFfSfj h,d,ruf]Fth,p , yj y/GST y;vej th,p[bghUe,j aj k>

Vi da ehLf[fffh,hd Vw)Wkj [a ei l Ki wna neghsj ;J f]f;bghUe,j ;J k/

6) , wfFkj p braaggLk; rufFfSfF vebj ej thptj ggfFs; tj pffggLfpdwd>

, wfFkj apdnghJ R' fthpkwWk;, wfFkj pbr! ;Mfpadtj pffggLk/, wfFkj apdnghJ CVD (Countervailing Duties) kwWk; rpwgg[TLj y; thp(Special Additional Duties SAD)Mfpai t cl fpufpffggl L xUfpi z ej rufF kwWk;nri t thptj pffggLk/xU' fpi z ej rufF kwWk;nri tthpkwWk;<Lbra;br! ;Mfpad fz ffpl ruffpdl;kj pgg[cl; R' fthpkwWk;, wfFkj pbr! ;Mfpad nrhj ;J f;bfhss,ggLk/

7) nri tthprl Jjj py; VwWkj papy; vdfF jpUgg[; bj hi f (Refund) epYi tapy;cssJ/mi j vggobgWtJ >

Kej ja rlJ' fspdl;fR;bgwntz pa jpUgg[; bj hi fi a (Refund) , rkgej gglJ/.mej ej rlJ' fspdl;fR;kl Lnk bgw Koapk/

8) VwWkj pahsh;vdw Ki wapy; VwWkj pZero rated tH' fyhf , Uej hYk; ehdl;IGST thpi a KdlTl p brYj ;J tj hy; vdJ ei I Ki w Kyj dk; (Working Capital) KlJ' fhJ vdgj wFvddcj j uthj k>

CGST/SGST tj pfs;. 96-A tj papdl;go VwWkj p Mtz k(Shipping Bill) kwWk; bryYgoahFk; eKdhffs; rkhggpffggl J j ftyfi s fz pdp Ki wapy; rhpghhffggl L jpUgg[; bj hi f cldoahf VwWkj pahshpdl; t' fp fz ffpy; jhdhfnt tut[i tffggLtj hy; VwWkj pahshpdl; Kyj dk;(Working Capital) KlJ' f thaggl[, yi y/